

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
01-1-01110-000	Local Property Taxes	910,381,145.70
01-1-01115-000	Carline Tax	2,473,882.21
01-1-01120-000	Public Power District Sales Tax	16,532,655.01
01-1-01125-000	Motor Vehicle Taxes	98,150,256.53
01-1-01210-000	Tuition Received from Other Districts (Regular Education)	3,774,436.01
01-1-01220-000	Tuition Received from Individuals (Regular Education)	311,560.05
01-1-01230-000	Tuition Received from Other Districts (Special Education)	1,474,405.15
01-1-01240-000	Tuition Received from Individuals (Special Education)	100,729.88
01-1-01250-000	Summer School Tuition and Fees Received (All Sources)	665,068.03
01-1-01260-000	Adult Education Tuition and Fees Received (All Sources)	83,695.01
01-1-01270-000	Preschool Tuition and Fees Received (All Sources)	528,120.97
01-1-01310-000	Transportation Received from Other Districts (Regular Education)	29,835.68
01-1-01320-000	Transportation Received from Individual (Regular Education)	33,304.88
01-1-01330-000	Transportation Received from Other Districts (Special Education)	16,625.52
01-1-01340-000	Transportation Received from Individuals (Special Education)	0.00
01-1-01410-000	Interest	10,867,171.40
01-1-01610-000	Local License Fees	1,008,117.74
01-1-01620-000	Police Court Fines	4,709,855.35
01-1-01810-000	Community Service Activities	471,302.72
01-1-01910-000	Rental of School Equipment and Facilities	638,810.81
01-1-01920-000	Contributions and Donations	162,427.18
01-1-01990-000	Other Local Receipts	2,401,234.64
01-1-01000-000	Total Local Receipts	1,054,814,640.47
01-1-02110-000	County Fines and License Fees	17,946,886.07
01-1-02130-000	Other County Receipts	137,774.98
01-1-02210-000	Educational Service Unit Receipts	574,283.16
01-1-02000-000	Total County and ESU Receipts	18,658,944.21
01-1-03110-000	State Aid	646,875,611.53
01-1-03120-000	Special Education Programs (School Age)	127,649,027.09
01-1-03125-000	Special Education Transportation (School Age)	14,012,104.19
01-1-03130-000	Homestead Exemption	18,004,900.56
01-1-03135-000	Payments for High Ability Learners	3,339,054.00
01-1-03145-000	Enrollment Option Program (Transportation)	231,828.53
01-1-03155-000	Textbook Loan	354,958.22
01-1-03160-000	Payments Received for Wards of the State/Court (Regular Education)	1,402,594.38
01-1-03161-000	Payments Received for Wards of the State/Court (Special Education)	1,181,056.87
01-1-03165-000	Birth to Age 5 Special Education (State)	11,657.00
01-1-03175-000	Adult Basic Education	3,540.76
01-1-03180-000	Pro-Rate Motor Vehicle	4,162,959.71
01-1-03185-000	State Early Childhood	923,217.55
01-1-03200-000	State Apportionment	27,886,004.81
01-1-03300-000	In-Lieu-Of School Land Tax	20,488.25
01-1-03500-000	State Categorical Programs	7,367,003.61
01-1-03990-000	Other State Receipts	541,476.00
01-1-03000-000	Total State Receipts	853,967,483.06
01-1-04100-000	Title 1 Carry Over from Previous Fiscal Year	2,871,982.47
01-1-04200-000	Title 1 Current Fiscal Year	30,860,821.88
01-1-04300-000	ESEA - Innovation Education Program Strategies	3,497,328.23
01-1-04400-000	Title VI B Birth to Age 5 Special Education	26,979,800.27
01-1-04410-000	IDEA Enrollment/Poverty	11,626,314.00
01-1-04450-000	MEDICAID in Public Schools	3,405,925.18
01-1-04455-000	Medicaid Administrative Activities (MAAPS)	8,833,946.73
01-1-04500-000	Title 8 (Impact Aid)	18,265,246.34

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
01-1-04600-000	Johnson-O'Malley	9,154.60
01-1-04620-000	Flood Control	109,516.11
01-1-04640-000	Forest Reserve	19,331.93
01-1-04690-000	Other Federal Non-Categorical Receipts	612,352.33
01-1-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	2,461,078.06
01-1-04750-000	School to Work	40,849.52
01-1-04910-000	Indian Education	681,801.25
01-1-04920-000	Career Education	0.00
01-1-04925-000	ESEA - Title III - Language Acquisition (NCLB)	0.00
01-1-04935-000	School Renovation IDEA & Technology (IDEA Portion)	52,441.20
01-1-04940-000	Head Start	2,134,943.95
01-1-04945-000	Child and Adult Care Food Program	7,812.95
01-1-04955-000	ESEA Title II Part A - Dwight D. Eisenhower - Math/Science (NCLB)	755,813.57
01-1-04960-000	ESEA Title IV - Drug Free Schools (NCLB)	1,367,858.00
01-1-04965-000	Goals 2000: Educate America Act	752,596.00
01-1-04975-000	Innovation in Education Program (Frameworks)	0.00
01-1-04980-000	Adult Basic Education	437,250.98
01-1-04985-000	ESEA Title II Part D - Technology (NCLB)	47,511.52
01-1-04990-000	Other Federal Categorical Receipts	9,510,942.66
01-1-04995-000	Categorical Grants from Corporations & Other Private Interests	3,615,851.41
01-1-04000-000	Total Federal Receipts	128,958,471.14
01-1-05150-000	Tax Anticipation Notes	1,834,673.87
01-1-05200-000	Long Term Loans	953,172.68
01-1-05300-000	Insurance Adjustments	825,136.88
01-1-05400-000	Sale of Property	529,819.72
01-1-05500-000	Transfers From Other Funds	1,925,399.90
01-1-05610-000	Cash Balance from Merged/Dissolved School Districts	1,342,519.97
01-1-05650-000	Cash Balance from Nonresident High School Tuition Funds	5,418.72
01-1-05690-000	Other Non-Revenue Receipts	15,138,032.61
01-1-05000-000	Total Non-Revenue Receipts	22,554,174.35
01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	2,078,953,713.23
01-2-01100-110	Salary - Teachers	689,313,006.60
01-2-01100-120	Salary - Substitutes	17,838,266.44
01-2-01100-140	Salary - Clerical and Paraprofessional Staff	21,348,243.15
01-2-01100-161	Salary - Classroom Management	1,628,428.90
01-2-01100-200	Employee Benefits	201,862,727.63
01-2-01100-284	Early Retirement or Voluntary Termination	4,813,587.71
01-2-01100-300	Purchased Services	9,516,291.51
01-2-01100-364	Tuition Paid to Other Districts (Regular Education)	3,878,977.24
01-2-01100-400	Supplies and Materials	47,258,819.61
01-2-01100-500	Capital Outlay (New and Replacement)	19,990,568.64
01-2-01100-600	Other Expenses	5,749,246.66
01-2-01100-000	Total Regular Instructional Programs	1,023,198,164.09
01-2-01150-110	Salary - Teachers	6,854,716.47
01-2-01150-120	Salary - Substitutes	202,864.00
01-2-01150-140	Salary - Clerical and Paraprofessional Staff	2,894,403.01
01-2-01150-161	Salary - Classroom Management	15,033.00
01-2-01150-200	Employee Benefits	2,769,597.19
01-2-01150-284	Early Retirement or Voluntary Termination	13,768.60
01-2-01150-300	Purchased Services	66,408.27
01-2-01150-366	Tuition Paid to Other Districts (English Language Learners)	75,043.50
01-2-01150-400	Supplies and Materials	218,829.62
01-2-01150-500	Capital Outlay (New and Replacement)	17,049.45

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-01150-600	Other Expenses	36,231.86
01-2-01150-000	Total English Language Learners Instructional Programs	13,163,944.97
01-2-01200-110	Salary - Teachers	103,611,118.25
01-2-01200-120	Salary - Substitutes	2,296,515.71
01-2-01200-140	Salary - Clerical and Paraprofessional Staff	30,869,242.27
01-2-01200-161	Salary - Classroom Management	353,677.00
01-2-01200-200	Employee Benefits	35,311,509.38
01-2-01200-284	Early Retirement or Voluntary Termination	513,420.17
01-2-01200-300	Purchased Services	19,573,251.83
01-2-01200-360	Tuition Paid to Other Districts (Special Education)	8,733,808.92
01-2-01200-370	Tuition Paid to Other Agencies (Special Education)	18,043,675.05
01-2-01200-400	Supplies and Materials	2,894,986.56
01-2-01200-500	Capital Outlay (New and Replacement)	1,209,512.09
01-2-01200-600	Other Expenses	931,452.50
01-2-01200-000	Total Special Education Instructional Programs	224,342,169.73
01-2-02100-110	Salary - Professional Staff	51,783,594.59
01-2-02100-140	Salary - Clerical and Paraprofessional Staff	8,814,083.28
01-2-02100-143	Salary - Technical Staff	378,603.63
01-2-02100-200	Employee Benefits	14,749,929.69
01-2-02100-284	Early Retirement or Voluntary Termination	217,419.96
01-2-02100-300	Purchased Services	1,967,353.24
01-2-02100-400	Supplies and Materials	2,181,873.01
01-2-02100-500	Capital Outlay (New and Replacement)	820,378.01
01-2-02100-600	Other Expenses	1,382,159.77
01-2-02100-000	Total Support Services - Pupils	82,295,395.18
01-2-02150-110	Salary - Professional Staff	620,563.66
01-2-02150-140	Salary - Clerical and Paraprofessional Staff	309,616.73
01-2-02150-143	Salary - Technical Staff	1,949,174.25
01-2-02150-200	Employee Benefits	1,068,351.17
01-2-02150-284	Early Retirement or Voluntary Termination	0.00
01-2-02150-300	Purchased Services	441,684.74
01-2-02150-400	Supplies and Materials	47,040.01
01-2-02150-500	Capital Outlay (New and Replacement)	51,690.47
01-2-02150-600	Other Expenses	48,999.09
01-2-02150-000	Total Support Services - Pupils - Safety & Security	4,537,120.12
01-2-02200-110	Salary - Professional Staff	32,114,929.21
01-2-02200-140	Salary - Clerical and Paraprofessional Staff	8,096,949.37
01-2-02200-200	Employee Benefits	10,347,754.06
01-2-02200-281	Retirement Incentive Plan	0.00
01-2-02200-282	Staff Development Assistance	0.00
01-2-02200-284	Early Retirement or Voluntary Termination	1,891,387.76
01-2-02200-300	Purchased Services	3,539,741.30
01-2-02200-400	Supplies and Materials	9,990,367.40
01-2-02200-500	Capital Outlay (New and Replacement)	3,661,104.12
01-2-02200-600	Other Expenses	1,163,166.07
01-2-02200-000	Total Support Services - Staff	70,805,399.29
01-2-99500-000	Total Staff Development Disbursements	5,779,900.84
01-2-02213-110	Salary - Professional Staff	70,568.89
01-2-02213-140	Salary - Clerical and Paraprofessional Staff	7,571.93
01-2-02213-200	Employee Benefits	16,428.49
01-2-02213-284	Early Retirement or Voluntary Termination	0.00
01-2-02213-300	Purchased Services	19,759.62
01-2-02213-400	Supplies and Materials	29,298.65

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-02213-500	Capital Outlay (New and Replacement)	1,646.48
01-2-02213-600	Other Expenses	38,352.65
01-2-02213-000	Total Support Services - School Improvement	183,626.71
01-2-02214-110	Salary - Professional Staff	238,610.49
01-2-02214-140	Salary - Clerical and Paraprofessional Staff	32,708.44
01-2-02214-200	Employee Benefits	54,392.39
01-2-02214-284	Early Retirement or Voluntary Termination	0.00
01-2-02214-300	Purchased Services	27,395.54
01-2-02214-400	Supplies and Materials	38,406.95
01-2-02214-500	Capital Outlay (New and Replacement)	2,518.83
01-2-02214-600	Other Expenses	5,732.96
01-2-02214-000	Total Support Services - Implementation of Standards	399,765.60
01-2-02310-110	Salary - Professional Staff	365,810.71
01-2-02310-140	Salary - Clerical Staff	568,754.11
01-2-02310-200	Employee Benefits	908,568.74
01-2-02310-284	Early Retirement or Voluntary Termination	625,849.56
01-2-02310-300	Purchased Services	1,760,343.02
01-2-02310-315	Accounting and Auditing Services	983,354.35
01-2-02310-317	Legal Services	3,552,109.23
01-2-02310-341	Liability Insurance	4,021,840.86
01-2-02310-342	Fidelity Bond Premiums	63,909.79
01-2-02310-400	Supplies and Materials	305,492.61
01-2-02310-500	Capital Outlay (New and Replacement)	224,286.74
01-2-02310-600	Other Expenses	3,116,318.30
01-2-02310-000	Total Board of Education	16,496,638.02
01-2-02320-105	Salary - Superintendent	19,180,285.70
01-2-02320-110	Salary - Other Professional Staff	8,451,211.99
01-2-02320-140	Salary - Clerical Staff	10,683,934.23
01-2-02320-200	Employee Benefits	9,486,269.73
01-2-02320-284	Early Retirement or Voluntary Termination	213,710.44
01-2-02320-300	Purchased Services	1,908,178.67
01-2-02320-400	Supplies and Materials	1,075,736.47
01-2-02320-500	Capital Outlay (New and Replacement)	536,700.40
01-2-02320-600	Other Expenses	1,800,737.87
01-2-02320-000	Total Executive Administration Services	53,336,765.50
01-2-02400-110	Salary - Professional Staff	62,980,463.67
01-2-02400-140	Salary - Clerical Staff	23,015,424.66
01-2-02400-200	Employee Benefits	21,408,186.54
01-2-02400-284	Early Retirement or Voluntary Termination	40,444.96
01-2-02400-300	Purchased Services	993,853.45
01-2-02400-400	Supplies and Materials	1,082,329.28
01-2-02400-500	Capital Outlay (New and Replacement)	603,823.85
01-2-02400-600	Other Expenses	1,655,059.12
01-2-02400-000	Total Office of the Principal	111,779,585.53
01-2-02510-110	Salary - Professional Staff	5,050,910.68
01-2-02510-140	Salary - Clerical Staff	9,009,735.28
01-2-02510-200	Employee Benefits	5,065,161.15
01-2-02510-284	Early Retirement or Voluntary Termination	133,939.25
01-2-02510-300	Purchased Services	18,108,229.52
01-2-02510-400	Supplies and Materials	2,482,611.65
01-2-02510-500	Capital Outlay (New and Replacement)	7,385,566.96
01-2-02510-600	Other Expenses	2,025,372.91
01-2-02510-000	Total General Administration - Business Services	49,261,527.40

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-02520-110	Salary - Professional Staff	219,982.08
01-2-02520-140	Salary - Clerical Staff	32,863.48
01-2-02520-200	Employee Benefits	51,841.35
01-2-02520-284	Early Retirement or Voluntary Termination	0.00
01-2-02520-300	Purchased Services	989,572.54
01-2-02520-400	Supplies and Materials	160,859.68
01-2-02520-500	Capital Outlay (New and Replacement)	669,544.79
01-2-02520-600	Other Expenses	175,404.62
01-2-02520-000	Total Vehicle Acquisition and Maintenance Other Than Student Transportation Vehicles	2,300,068.54
01-2-02600-110	Salary - Professional Staff	13,044,831.98
01-2-02600-140	Salary - Clerical and Custodial Staff	63,037,234.24
01-2-02600-200	Employee Benefits	20,814,745.52
01-2-02600-284	Early Retirement or Voluntary Termination	6,525.90
01-2-02600-300	Purchased Services	75,411,300.44
01-2-02600-400	Supplies and Materials	11,525,721.74
01-2-02600-500	Capital Outlay (New and Replacement)	23,916,218.22
01-2-02600-600	Other Expenses	3,597,763.53
01-2-02600-000	Total Maintenance and Operation of Building(s) and Site(s)	211,354,341.57
01-2-02750-110	Salary - Professional Staff	2,268,528.26
01-2-02750-140	Salary - Clerical Staff and Drivers	11,634,577.74
01-2-02750-200	Employee Benefits	2,797,317.69
01-2-02750-284	Early Retirement or Voluntary Termination	72,713.72
01-2-02750-300	Purchased Services	20,398,003.97
01-2-02750-332	Mileage to Parents	1,034,621.35
01-2-02750-333	Transportation Paid to Other Districts	8,772.81
01-2-02750-400	Supplies and Materials	898,542.40
01-2-02750-500	Capital Outlay (New and Replacement)	5,018,520.78
01-2-02750-600	Other Expenses	1,336,669.13
01-2-02750-000	Total Regular Pupil Transportation	45,468,267.85
01-2-02760-110	Salary - Professional Staff	1,143,669.83
01-2-02760-140	Salary - Clerical Staff and Drivers	8,436,470.95
01-2-02760-200	Employee Benefits	2,423,686.24
01-2-02760-284	Early Retirement or Voluntary Termination	0.00
01-2-02760-300	Purchased Services	5,127,863.53
01-2-02760-333	Transportation Paid to Other Districts	24,088.19
01-2-02760-400	Supplies and Materials	559,684.98
01-2-02760-500	Capital Outlay (New and Replacement)	1,032,235.32
01-2-02760-600	Other Expenses	305,896.51
01-2-02760-000	Total School Age Special Education Pupil Transportation	19,053,595.55
01-2-03000-110	Salary - Professional Staff	772,676.17
01-2-03000-140	Salary - Clerical and Others	704,079.40
01-2-03000-200	Employee Benefits	333,653.62
01-2-03000-600	Other Expenses	674,716.10
01-2-03000-000	Total Community Services	2,485,125.29
01-2-03500-110	Salary - Professional Staff	2,786,782.36
01-2-03500-140	Salary - Clerical and Others	489,919.33
01-2-03500-200	Employee Benefits	636,790.13
01-2-03500-300	Purchased Services	453,867.75
01-2-03500-400	Supplies and Materials	1,251,371.92
01-2-03500-500	Capital Outlay (New and Replacement)	2,242,474.31
01-2-03500-600	Other Expenses	598,579.29
01-2-03500-000	Total State Categorical Programs	8,459,785.09

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04100-000	Title 1 Carry Over from Previous Fiscal Year	2,710,265.78
01-2-04200-000	Title 1 Current Fiscal Year	30,414,133.02
01-2-04300-000	ESEA - Innovation Education Program Strategies	3,565,743.02
01-2-04400-000	Title VI B Birth to Age 5 Special Education	24,252,324.85
01-2-04410-000	IDEA Enrollment/Poverty	4,253,319.98
01-2-04690-000	Other Federal Non-Categorical Expenditures	1,114,236.33
01-2-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	2,530,197.47
01-2-04750-000	School to Work	63,369.58
01-2-04910-000	Indian Education	700,839.27
01-2-04920-000	Career Education	323.00
01-2-04925-000	ESEA Title III - Language Acquisition (NCLB)	0.00
01-2-04940-000	Head Start	2,177,885.37
01-2-04945-000	Child and Adult Care Food Program	8,059.32
01-2-04955-000	ESEA Title II Part A - Dwight D. Eisenhower - Math/Science (NCLB)	807,351.81
01-2-04960-000	ESEA Title IV - Drug Free Schools (NCLB)	1,278,062.35
01-2-04965-000	Goals 2000: Educate America Act	412,213.07
01-2-04975-000	Innovation in Education Program (Frameworks)	23,220.00
01-2-04980-000	Adult Basic Education	513,348.48
01-2-04985-000	ESEA Title II Part D - Technology (NCLB)	68,008.15
01-2-04990-000	Other Federal Categorical Expenditures	21,604,793.39
01-2-04995-000	Categorical Grants from Corporations & Other Private Interests	4,471,120.21
01-2-04000-000	Total Federal Programs	100,968,814.45
01-2-05000-605	Repayment of Taxes Paid	20,092.84
01-2-05000-610	Redemption of Principal	3,956,377.48
01-2-05000-620	Debt Service Interest	480,604.11
01-2-05000-000	Total Debt Services	4,457,074.43
01-2-06000-110	Salary - Professional Staff	2,466,707.14
01-2-06000-140	Salary - Clerical Staff	243,921.57
01-2-06000-200	Employee Benefits	368,135.02
01-2-06000-400	Supplies and Materials	175,998.60
01-2-06000-600	Other Expenses	80,745.98
01-2-06000-000	Total Summer School	3,335,508.31
01-2-07000-110	Salary - Professional Staff	304,023.19
01-2-07000-140	Salary - Clerical Staff	49,457.48
01-2-07000-200	Employee Benefits	58,885.58
01-2-07000-300	Purchased Services	20,031.07
01-2-07000-400	Supplies and Materials	40,813.53
01-2-07000-600	Other Expenses	30,952.73
01-2-07000-000	Total Adult Education	504,163.58
01-2-08000-750	Transfers To the School Lunch Fund	2,252,425.13
01-2-08000-752	Transfers To the Activity Fund	2,747,663.23
01-2-08000-754	Transfers To the Bond Fund	110,306.47
01-2-08000-000	Total Transfers	5,110,394.83
01-2-20000-000	TOTAL CURRENT EXPENSE	1,932,976,464.01
01-2-20100-000	ADJUSTMENTS TO CURRENT EXPENSE	77,862,055.81
01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	1,855,114,408.20
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	1,952,328,427.18
01-2-20500-000	TOTAL DISBURSEMENTS	2,053,297,241.63
01-0-COH -BEG	General Fund - Cash On Hand - Beginning Balance	379,749,202.66
01-0-TREAS-BEG	General Fund - Cash At County Treasurers - Beginning Balance	136,685,903.90
01-0-COH -END	General Fund - Cash On Hand - Ending Balance	407,983,507.78
01-0-TREAS-END	General Fund - Cash At County Treasurers - Ending Balance	135,362,812.48
02-1-01410-000	Interest	1,128,798.06

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
02-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	17,561,167.61
02-1-05610-000	Cash Balance from Dissolved/Merged Districts	45,417.39
02-1-05000-000	Total Non-Revenue Receipts	17,606,585.00
02-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	18,735,383.06
02-2-02500-500	Capital Outlay (New and Replacement)	12,208,751.97
02-2-08000-755	Transfers To the General Fund	387,553.92
02-2-20500-000	TOTAL DISBURSEMENTS	12,596,305.89
02-0-COH -BEG	Depreciation Fund - Cash on Hand - Beginning Balance	45,227,374.60
02-0-COH -END	Depreciation Fund - Cash on Hand - Ending Balance	51,368,255.42
03-1-01410-000	Interest	548,979.63
03-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	17,522,395.23
03-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
03-1-05000-000	Total Non-Revenue Receipts	17,522,395.23
03-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	18,071,374.86
03-2-02500-200	Employee Benefits	15,815,732.07
03-2-02500-281	Retirement Incentive Plan	1,285,367.45
03-2-02500-282	Staff Development Assistance	105,653.69
03-2-02500-000	Total Support Services - Business	17,206,753.21
03-2-08000-755	Transfers To the General Fund	258,773.27
03-2-20500-000	TOTAL DISBURSEMENTS	17,465,526.48
03-0-COH -BEG	Employee Benefit Fund - Cash On Hand - Beginning Balance	22,133,149.23
03-0-COH -END	Employee Benefit Fund - Cash On Hand - Ending Balance	22,603,260.72
04-1-01410-000	Interest	184,288.76
04-1-05500-000	Transfers From the General Fund	3,069,557.05
04-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
04-1-05000-000	Total Non-Revenue Receipts	3,069,557.05
04-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	3,253,845.81
04-2-02310-317	Legal Services	78,625.78
04-2-02310-643	Judgements/Settlements	2,277,892.77
04-2-02310-000	Total Board of Education	2,356,518.55
04-2-08000-755	Transfers To the General Fund	0.00
04-2-20500-000	TOTAL DISBURSEMENTS	2,356,518.55
04-0-COH -BEG	Contingency Fund - Cash on Hand - Beginning Balance	10,697,709.28
04-0-COH -END	Contingency Fund - Cash on Hand - Ending Balance	11,598,437.62
05-1-01410-000	Interest	582,028.97
05-1-01710-000	Activities Receipts	59,894,210.97
05-1-01990-000	Other Local Receipts	5,484,164.91
05-1-01000-000	Total Local Receipts	65,960,404.85
05-1-05500-000	Transfers From the General Fund	2,747,663.23
05-1-05610-000	Cash Balance from Dissolved/Merged Districts	6,850.97
05-1-05690-000	Other Non-Revenue Receipts	516,331.80
05-1-05000-000	Total Non-Revenue Receipts	3,270,846.00
05-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	69,231,250.85
05-2-02100-300	Purchased Services	5,499,979.12
05-2-02100-400	Supplies and Materials	25,109,405.60
05-2-02100-500	Capital Outlay (New and Replacement)	5,102,668.50
05-2-02100-600	Other Expenses	33,948,851.17
05-2-02100-000	Total Support Services - Pupils	69,660,904.39
05-2-08000-755	Transfers To the General Fund	18,558.97
05-2-20500-000	TOTAL DISBURSEMENTS	69,679,463.36
05-0-COH -BEG	Activities Fund - Cash on Hand - Beginning Balance	26,884,049.10
05-0-COH -END	Activities Fund - Cash on Hand - Ending Balance	26,438,752.53
06-1-01410-000	Interest	403,615.19

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
06-1-01720-000	Sale of Lunches/Milk	48,943,457.19
06-1-01990-000	Other Local Receipts	1,518,340.48
06-1-01000-000	Total Local Receipts	50,865,412.86
06-1-03150-000	State Reimbursement	768,193.44
06-1-03990-000	Other State Receipts	13,486.62
06-1-03000-000	Total State Receipts	781,680.06
06-1-04800-000	Federal Reimbursement	35,118,340.64
06-1-04945-000	Child and Adult Care Food Program	198,964.31
06-1-04990-000	Other Federal Categorical Receipts	852,909.79
06-1-04000-000	Total Federal Receipts	36,170,214.74
06-1-05500-000	Transfers From the General Fund	2,252,425.13
06-1-05610-000	Cash Balance from Dissolved/Merged Districts	4,038.98
06-1-05690-000	Other Non-Revenue Receipts	41,570.15
06-1-05000-000	Total Non-Revenue Receipts	2,298,034.26
06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	90,115,341.92
06-2-02100-110	Salary - Professional Staff	5,730,057.35
06-2-02100-140	Salary - Clerical and Cooks	26,146,678.94
06-2-02100-200	Employee Benefits	6,576,011.39
06-2-02100-300	Purchased Services	4,490,446.77
06-2-02100-400	Supplies and Materials (Excluding Food)	2,493,686.08
06-2-02100-470	Food	40,060,640.37
06-2-02100-500	Capital Outlay (New and Replacement)	3,171,785.18
06-2-02100-600	Other Expenses	1,265,878.50
06-2-02100-000	Total Support Services - Pupils	89,935,184.58
06-2-08000-755	Transfers To the General Fund	245,517.96
06-2-20500-000	TOTAL DISBURSEMENTS	90,180,702.54
06-0-COH -BEG	School Lunch Fund - Cash on Hand - Beginning Balance	23,278,390.74
06-0-COH -END	School Lunch Fund - Cash on Hand - Ending Balance	23,200,935.37
07-1-01110-000	Local Property Taxes	96,514,245.27
07-1-01115-000	Carline Taxes	176,672.22
07-1-01410-000	Interest	2,088,450.82
07-1-01990-000	Other Local Receipts	4,520,844.97
07-1-01000-000	Total Local Receipts	103,300,213.28
07-1-03130-000	Homestead Exemption	1,888,643.09
07-1-03180-000	Pro-Rate Motor Vehicle	379,262.56
07-1-03300-000	In-Lieu-Of School Land Tax	8,265.70
07-1-03990-000	Other State Receipts	24,260.99
07-1-03000-000	Total State Receipts	2,300,432.34
07-1-05100-000	Sale of Bonds (Re-Funding Only)	67,228,727.44
07-1-05500-000	Transfers From the General Fund	110,306.47
07-1-05610-000	Cash Balance from Dissolved/Merged Districts	27,296.49
07-1-05690-000	Other Non-Revenue Receipts	4,047,888.16
07-1-05000-000	Total Non-Revenue Receipts	71,414,218.56
07-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	177,014,864.18
07-2-05000-610	Redemption of Principal	109,497,845.99
07-2-05000-620	Debt Service Interest	50,670,799.35
07-2-05000-690	Other Miscellaneous Expenses	7,565,051.72
07-2-05000-000	Total Debt Services	167,733,697.06
07-2-08000-755	Transfers To the General Fund	1,633,466.65
07-2-20500-000	TOTAL DISBURSEMENTS	169,367,163.71
07-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	1,043,994,128.25
07-0-COH -BEG	Bond Fund - Cash on Hand - Beginning Balance	63,633,574.83
07-0-TREAS-BEG	Bond Fund - Cash At County Treasurers - Beginning Balance	25,104,527.46

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
07-0-COH -END	Bond Fund - Cash on Hand - Ending Balance	70,762,931.61
07-0-TREAS-END	Bond Fund - Cash At County Treasurers - Ending Balance	27,072,417.35
08-1-01110-000	Local Property Taxes	48,936,207.99
08-1-01115-000	Carline Taxes	95,887.99
08-1-01410-000	Interest	14,713,009.57
08-1-01990-000	Other Local Receipts	3,614,423.25
08-1-01000-000	Total Local Receipts	67,359,528.80
08-1-03130-000	Homestead Exemption	911,460.31
08-1-03180-000	Pro-Rate Motor Vehicle	198,128.12
08-1-03300-000	In-Lieu-Of School Land Tax	2,959.68
08-1-03500-000	State Categorical Grants	180,856.75
08-1-03990-000	Other State Receipts	185,211.59
08-1-03000-000	Total State Receipts	185,211.59
08-1-04410-000	IDEA Enrollment/Poverty	121,335.00
08-1-04930-000	Federal Asbestos	0.00
08-1-04935-000	School Renovation IDEA & Technology (Renovation & Technology Portion)	1,061,550.09
08-1-04990-000	Other Federal Categorical Receipts	770,685.79
08-1-04000-000	Total Federal Receipts	1,953,570.88
08-1-05100-000	Sale of Bonds	43,602,735.76
08-1-05200-000	Long Term Loans	1,319,499.71
08-1-05400-000	Sale of Property	1,455,754.28
08-1-05610-000	Cash Balance from Dissolved/Merged Districts	8,903.91
08-1-05690-000	Other Non-Revenue Receipts	7,889,526.15
08-1-05000-000	Total Non-Revenue Receipts	54,276,419.81
08-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	125,068,135.94
08-2-02150-300	Purchased Services	476,821.65
08-2-02150-500	Capital Outlay (New Only)	11,313,977.93
08-2-02150-510	Site Improvements	4,452,454.18
08-2-02150-520	Building Improvements	63,929,423.71
08-2-02150-600	Other Expenses	307,977.73
08-2-02150-000	Total Support Services - Pupils - Safety & Security	80,480,655.20
08-2-02515-300	Purchased Services	10,345,166.47
08-2-02515-500	Capital Outlay (New Only)	22,966,226.69
08-2-02515-510	Site Acquisition and Improvements	12,018,480.29
08-2-02515-520	Building Acquisition and Improvements	123,501,111.01
08-2-02515-600	Other Expenses	12,425,245.31
08-2-02515-000	Total Buildings and Sites	181,256,229.77
08-2-05000-610	Redemption of Principal	4,146,602.16
08-2-05000-620	Debt Service Interest	1,245,147.91
08-2-05000-000	Total Debt Services	5,391,750.07
08-2-08000-755	Transfers To the General Fund	145,548.93
08-2-20500-000	TOTAL DISBURSEMENTS	267,274,183.97
08-0-COH -BEG	Special Building Fund - Cash on Hand - Beginning Balance	466,812,745.39
08-0-TREAS-BEG	Special Building Fund - Cash At County Treasurers - Beginning Balance	10,857,197.53
08-0-COH -END	Special Building Fund - Cash on Hand - Ending Balance	331,504,269.25
08-0-TREAS-END	Special Building Fund - Cash At County Treasurers - Ending Balance	8,285,326.29
09-1-01110-000	Local Property Taxes	3,729,716.85
09-1-01115-000	Carline Taxes	6,120.46
09-1-01410-000	Interest	231,864.32
09-1-01990-000	Other Local Receipts	63,642.75
09-1-01000-000	Total Local Receipts	4,031,344.38
09-1-03130-000	Homestead Exemption	90,317.13
09-1-03180-000	Pro-Rate Motor Vehicle	16,067.73

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
09-1-03300-000	In-Lieu-Of School Land Tax	0.00
09-1-03990-000	Other State Receipts	2,662.50
09-1-03000-000	Total State Receipts	109,047.36
09-1-04410-000	IDEA Enrollment/Poverty	0.00
09-1-04930-000	Federal Asbestos	0.00
09-1-04990-000	Other Federal Categorical Receipts	0.00
09-1-04000-000	Total Federal Receipts	0.00
09-1-05100-000	Sale of Bonds	215,000.00
09-1-05110-000	Qualified Zone Academy Bonds	0.00
09-1-05200-000	Long Term Loans	0.00
09-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
09-1-05690-000	Other Non-Revenue Receipts	32,692.90
09-1-05000-000	Total Non-Revenue Receipts	247,692.90
09-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	4,388,084.64
09-2-02515-100	Salaries	337,530.86
09-2-02515-200	Employee Benefits	68,803.37
09-2-02515-300	Purchased Services	1,442,711.71
09-2-02515-500	Capital Outlay (New Only)	53,830.44
09-2-02515-520	Building Acquisition and Improvement	4,801,624.52
09-2-02515-600	Other Expenses	1,129,446.40
09-2-02515-000	Total Buildings and Sites	7,833,947.30
09-2-05000-610	Redemption of Principal	2,114,291.01
09-2-05000-620	Debt Service Interest	372,792.36
09-2-05000-000	Total Debt Services	2,487,083.37
09-2-08000-755	Transfers To the General Fund	4,051.00
09-2-20500-000	TOTAL DISBURSEMENTS	10,325,081.67
09-0-COH -BEG	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Beginning Balance	11,667,468.16
09-0-TREAS-BEG	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Beginning Balance	712,977.41
09-0-COH -END	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Ending Balance	6,249,284.57
09-0-TREAS-END	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Ending Balance	300,843.63
10-1-01210-000	Tuition Received from Other Districts (Regular Education)	2,870,150.65
10-1-01230-000	Tuition Received from Other Districts (Special Education)	12,830,451.56
10-1-01990-000	Other Local Receipts	4,763,671.30
10-1-01000-000	Total Local Receipts	20,464,273.51
10-1-03120-000	Special Education Programs (School Age)	887,878.00
10-1-03125-000	Special Education Transportation (School Age)	15,880.00
10-1-03135-000	Payments for High Ability Learners	0.00
10-1-03165-000	Birth to Age 5 Special Education (State)	0.00
10-1-03175-000	Adult Basic Education	0.00
10-1-03500-000	State Categorical Programs	129,697.00
10-1-03990-000	Other State Receipts	3,329.00
10-1-03000-000	Total State Receipts	1,036,784.00
10-1-04100-000	Title 1 Carry Over from Previous Fiscal Year	0.00
10-1-04200-000	Title 1 Current Fiscal Year	9,395.25
10-1-04300-000	ESEA - Innovation Education Program Strategies	1,686.00
10-1-04400-000	Title VI B Birth to Age 5 Special Education	292,008.00
10-1-04410-000	IDEA Enrollment/Poverty	90,459.18
10-1-04690-000	Other Federal Non-Categorical Receipts	68,383.00
10-1-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
10-1-04750-000	School to Work	0.00
10-1-04910-000	Indian Education	0.00
10-1-04920-000	Career Education	0.00
10-1-04925-000	ESEA Title III - Language Acquisition (NCLB)	0.00
10-1-04940-000	Head Start	1,140,276.82
10-1-04955-000	ESEA Title II Part A - Dwight D. Eisenhower - Math/Science (NCLB)	0.00
10-1-04960-000	ESEA Title IV - Drug Free Schools (NCLB)	0.00
10-1-04965-000	Goals 2000: Educate America Act	45,000.00
10-1-04975-000	Innovation in Education Program (Frameworks)	0.00
10-1-04980-000	Adult Basic Education	0.00
10-1-04985-000	ESEA Title II Part D - Technology (NCLB)	0.00
10-1-04990-000	Other Federal Categorical Receipts	5,565,253.95
10-1-04995-000	Categorical Grants from Corporations & Other Private Interest	24,273.62
10-1-04000-000	Total Federal Programs	7,236,735.82
10-1-05400-000	Sale of Property	0.00
10-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
10-1-05690-000	Other Non-Revenue Receipts	16,312,831.95
10-1-05000-000	Total Non-Revenue Receipts	16,312,831.95
10-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	45,050,625.28
10-2-01100-110	Salary - Teachers	962,096.01
10-2-01100-120	Salary - Substitutes	1,800.00
10-2-01100-140	Salary - Clerical and Paraprofessional Staff	212,368.83
10-2-01100-161	Salary - Classroom Management	0.00
10-2-01100-200	Employee Benefits	270,329.15
10-2-01100-300	Purchased Services	478,237.76
10-2-01100-400	Supplies and Materials	536,014.49
10-2-01100-500	Capital Outlay (New and Replacement)	134,428.65
10-2-01100-600	Other Expenses	83,538.80
10-2-01100-000	Total Regular Instructional Programs	2,678,813.69
10-2-01200-110	Salary - Teachers	9,640,701.56
10-2-01200-120	Salary - Substitutes	109,280.57
10-2-01200-140	Salary - Clerical and Paraprofessional Staff	2,109,752.61
10-2-01200-161	Salary - Classroom Management	0.00
10-2-01200-200	Employee Benefits	2,539,215.30
10-2-01200-300	Purchases Services	738,715.18
10-2-01200-400	Supplies and Materials	261,033.51
10-2-01200-500	Capital Outlay (New and Replacement)	164,058.31
10-2-01200-600	Other Expenses	200,295.69
10-2-01200-000	Total Special Education Instructional Programs	15,763,052.73
10-2-02100-000	Total Support Services - Pupils	8,105,456.31
10-2-02150-000	Total Support Services - Pupils - Safety & Security	0.00
10-2-02200-000	Total Support Services - Staff	2,030,867.60
10-2-02320-000	Total Executive Administration Services	165,263.34
10-2-02400-000	Total Office of the Principal	77,681.28
10-2-02510-000	Total General Administration - Business Services	6,432,976.44
10-2-03000-000	Total Community Services	680,714.48
10-2-03500-000	Total State Categorical Programs	0.00
10-2-04100-000	Title I Carry Over from Previous Fiscal Year	0.00
10-2-04200-000	Title I Current Fiscal Year	10,124.39
10-2-04300-000	ESEA - Innovation Education Program Strategies	1,068.15
10-2-04400-000	Title VI B - Birth to Age 5 Special Education	227,382.00
10-2-04410-000	IDEA Enrollment/Poverty	39,103.00
10-2-04690-000	Other Federal Non-Categorical Expenditures	7,283.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
10-2-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	0.00
10-2-04750-000	School to Work	0.00
10-2-04910-000	Indian Education	0.00
10-2-04920-000	Career Education	0.00
10-2-04925-000	ESEA Title III - Language Acquisition (NCLB)	0.00
10-2-04940-000	Head Start	0.00
10-2-04955-000	ESEA Title II Part A - Dwight D. Eisenhower - Math/Science (NCLB)	0.00
10-2-04960-000	ESEA Title IV - Drug Free Schools (NCLB)	0.00
10-2-04965-000	Goals 2000: Educate America Act	49,224.02
10-2-04975-000	Innovation in Education Program (Frameworks)	0.00
10-2-04980-000	Adult Basic Education	0.00
10-2-04985-000	ESEA Title II Part D - Technology (NCLB)	0.00
10-2-04990-000	Other Federal Categorical Expenditures	5,412,776.27
10-2-04995-000	Categorical Grants from Corporations & Other Private Interests	0.00
10-2-04000-000	Total Federal Programs	5,746,960.83
10-2-06000-000	Total Summer School	0.00
10-2-07000-000	Total Adult Education	0.00
10-2-20500-000	TOTAL DISBURSEMENTS	41,681,786.70
10-0-COH -BEG	Cooperative Fund - Cash on Hand - Beginning Balance	6,483,095.55
10-0-COH -END	Cooperative Fund - Cash on Hand - Ending Balance	8,710,618.51
12-1-01410-000	Interest	10.05
12-1-01741-000	Extracurricular Activity Fees	245,629.43
12-1-01742-000	Postsecondary Education Fees	2,518.75
12-1-01743-000	Summer or Night School Fees	6,337.94
12-1-01000-000	Total Local Receipts	254,496.17
12-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	254,496.17
12-2-01100-110	Salary - Professional Staff	0.00
12-2-01100-140	Salary - Clerical Staff	0.00
12-2-01100-200	Employee Benefits	0.00
12-2-01100-300	Purchased Services	2,518.75
12-2-01100-400	Supplies and Materials	0.00
12-2-01100-500	Capital Outlay (New and Replacement)	0.00
12-2-01100-600	Other Expenses	638.80
12-2-01100-000	Total Regular Instructional Programs	3,157.55
12-2-02100-300	Purchased Services	771.00
12-2-02100-400	Supplies and Materials	5,623.59
12-2-02100-500	Capital Outlay (New and Replacement)	0.00
12-2-02100-600	Other Expenses	1.00
12-2-02100-000	Total Support Services - Pupils	6,395.59
12-2-06000-110	Salary - Professional Staff	0.00
12-2-06000-140	Salary - Clerical Staff	0.00
12-2-06000-200	Employee Benefits	0.00
12-2-06000-400	Supplies and Materials	0.00
12-2-06000-600	Other Expenses	13.00
12-2-06000-000	Total Summer School	13.00
12-2-20500-000	TOTAL DISBURSEMENTS	9,566.14
12-0-COH -BEG	Student Fee Fund - Cash on Hand - Beginning Balance	0.00
12-0-COH -END	Student Fee Fund - Cash on Hand - Ending Balance	244,930.03
00-0-99431-000	Buildings	3,413,458,583.05
00-0-99441-000	Contents of Buildings	615,794,366.53
00-0-99249-000	Total Value of Building and Contents	4,029,252,949.58
00-0-99810-000	Average Daily Attendance (All Grades K & Up)	263,558.77
00-0-99820-000	Average Daily Membership (All Grades K & Up)	277,265.02

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2001/02**

ACCOUNT	DESCRIPTION	AMOUNT
00-0-99821-000	Indicate the Amount of ADM that is Elementary	151,512.36
00-0-99822-000	Indicate the Amount of ADM that is Secondary	125,752.66
00-0-20200-000	Total Adjusted Current Expense	1,855,114,408.20
00-0-99830-000	Annual Depreciation of Building & Contents	120,877,588.49
00-0-99840-000	Total Annual Costs	1,975,991,996.69
00-0-99850-000	Annual Cost Per Pupil ADA	7,497.35
00-0-99860-000	Annual Cost Per Pupil ADM	7,126.73
00-0-01100-000	Total Non-Special Education	1,023,198,164.09
00-0-01150-000	Total English Language Learners Programs	13,163,944.97
00-0-01200-000	Total Special Education Programs	224,342,169.73
00-0-01000-000	All Instruction	1,260,704,278.79
00-0-01001-000	Indicate the Amount of 1000 that is Elementary	644,794,673.29
00-0-01002-000	Indicate the Amount of 1000 that is Secondary	615,928,176.82